



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Enoch Cree Nation in the Province of Alberta,

Enoch Cree Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission



ENOCH CREE NATION
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Enoch Cree Nation duly enacts as follows:

1. This Law may be cited as the Enoch Cree Nation *Annual Expenditure Law, 2016*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the Enoch First *Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Enoch Cree Nation, being a band named in the schedule to the Act;

“interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the Enoch Cree *Nation Property Taxation Law, 2016*.

3. The First Nation’s annual property tax budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized, and for the interim budget year beginning April 1, 2017 and ending March 31, 2018, the schedule will also serve as the interim budget.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.


11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of July, 2016, at Enoch, in the Province of Alberta.

A quorum of Council consists of Five (5) members of Council.



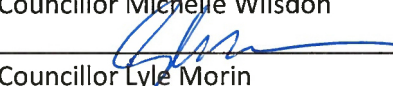
Chief William (Billy) Morin



Councillor Shane Peacock




Councillor Michelle Wilsdon



Councillor Lyle Morin

Councillor Nola Wanuch

Councillor Lorna Morin



Councillor Kirby Peacock



Councillor Shane Morin



Councillor Amanda Morin



Councillor John Thomas Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$644,821.08
 - b. Payments received in lieu of taxes (*RCMP Building – leased @ 91% space)
From January 1, 2016 to March 31, 2016 fiscal year) \$ 3,898.26

OVERALL TOTAL REVENUES \$648,719.34

Less PILT – (Under Review) \$ 3,898.26

TOTAL REVENUES \$644,821.38

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. General Administrative / Chief & Council (5%) \$ 32,241.05
2. Infrastructure / Public Works
 - a. Roads and Streets, & Water & Sewer (15%) \$ 96,723.21
3. Taxation / EUL Administration (50%) \$ 322,410.69
4. Economic Development (20%) \$ 128,964.28
5. Contingency Amounts (10%) \$ 64,482.14

TOTAL EXPENDITURES \$ 644,831.38

PART 3: ACCUMULATED SURPLUS/DEFICIT **0**